Equalization and Assessment Committee Minutes July 2, 2012 – 3:00 p.m.

Present: Chairman Raymond; Supervisors Collyer, Hargrave, M. Johnson, Sausville, Jenkins, Lewza, Southworth and Wood; Ryan Moore, Mgmt. Analyst; Joanne Bosley, Chris Aldrich, Real Property; Steve Dorsey, County Attorney; Brian O'Conor, Auditor.

Chairman Raymond called the meeting to order and welcomed all in attendance.

On a motion made by Mr. Hargrave, seconded by Mr. Collyer the minutes of the June 5, 2012 meeting were approved unanimously.

Mrs. Bosley distributed handouts of a resolution for Credits to 2010, 2011 & 2012 Tax Bills in the town of Stillwater. She said the subject parcel is a private cemetery created in 2009 when a bigger parcel was split into five lots. The cemetery became its own lot and should have been wholly exempt from all taxes. The total credit for the three years is \$300.55.

Ms. Raymond asked if a cemetery is tax exempt by right or do they have to apply for a tax exemption? Ms. Bosley said there is a tax exempt form that would need to be filled out. Ms. Raymond suggested that the motion to approve, state that all paperwork must be completed.

A motion was made by Mr. Hargrave, seconded by Mr. Lewza to approve a tax credit in the amount of \$300.55, for a cemetery in the Town of Stillwater that should have been tax exempt, upon completion of all paperwork. Unanimous.

Ms. Bosley said there is a two acre parcel in the Town of Providence with a mobile home on it that was assessed as having a house on it. The tax credit for 2012 was \$2,326.51.

A motion was made by Mr. Sausville, seconded by Mrs. Johnson to approve a tax credit in the amount of \$2,326.51 for a two acre parcel in the town of Providence that was incorrectly assessed as having a house on the property instead of a mobile home. Unanimous.

Mrs. Bosley requested a date for the September auction of September 18th. Registration would be at 5:00 p.m., and the auction would take place at 6:00 p.m. There are currently 32 parcels on the auction list.

A motion was made by Mr. Hargrave, seconded by Mr. Collyer to approve September 18, 2012 as the date for the County Auction. Unanimous.

Mr. O'Conor distributed copies of the 2nd Quarter adjustments to Real Property Tax Assessments to all committee members for their review. He said there were twelve refunds

during the month of April for a total of \$2,523.45. The refunds included 10 mistaken sewer district assessments and two incorrect applications of real property tax exemptions.

On a motion made by Mr. Jenkins, seconded by Mrs. Johnson the meeting was adjourned.

Respectfully submitted, Chris Sansom